



**Fiscal Note**  
**H.B. 278 1st Sub. (Buff)**  
2018 General Session  
Paid Family and Medical Leave Tax Credit  
by Edwards, R. (Edwards, Rebecca.)



**General, Education, and Uniform School Funds**

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$(825,000)	\$(825,000)

**State Government**

UCA 36-12-13(2)(b)

Enactment of this bill may reduce revenue to the Education Fund by \$825,000 one-time in both FY 2019 and FY 2020.

Revenues	FY 2018	FY 2019	FY 2020
Education Fund, One-Time	\$0	\$(825,000)	\$(825,000)
Total Revenues	\$0	\$(825,000)	\$(825,000)

Enactment of this legislation likely will not materially impact state expenditures.

Expenditures	FY 2018	FY 2019	FY 2020
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$(825,000)	\$(825,000)
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**Local Government**

UCA 36-12-13(2)(c)

Enactment of this legislation likely will not result in direct, measurable costs for local governments.

**Individuals & Businesses**

UCA 36-12-13(2)(d)

Enactment of this bill may reduce the tax liability for employers qualifying for the paid family and medical leave tax credit by \$825,000 in FY 2019 and FY 2020.

**Regulatory Impact**

UCA 36-12-13(2)(e)

Enactment of this legislation likely will not change the regulatory burden for Utah residents or businesses.

**Performance Note**

JR4-2-404

No performance note required for this bill

**Notes on Notes**

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.